

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET

SEPTEMBER 30, 2004

(in thousands)

	Bond Projects	Impact Fees	Other Capital Projects	Total Capital Projects
Assets:				
Cash and cash equivalents	\$ 107,161	\$ 75,945	\$ 28,013	\$ 211,119
Investments	193,149	74,831	27,591	295,571
Accounts receivable	1,347		11	1,358
Due from other funds			3,181	3,181
Due from other governments			13,974	13,974
Other current assets				
Total assets	<u>\$ 301,657</u>	<u>\$ 150,776</u>	<u>\$ 72,770</u>	<u>\$ 525,203</u>
Liabilities and Fund Balances:				
Liabilities:				
Accounts payable and accrued liabilities	\$ 18,525	\$ 2,884	\$ 3,202	\$ 24,611
Retainage payable	1,505	444	9,108	11,057
Due to other funds		572	1,493	2,065
Due to other governments			490	490
Unearned revenues			125	125
Assets held in trust		131,705	300	132,005
Total liabilities	<u>20,030</u>	<u>135,605</u>	<u>14,718</u>	<u>170,353</u>
Fund balances:				
Reserved for encumbrances	174,200	11,557	46,485	232,242
Reserved for due from other governments			1,009	1,009
Unreserved fund balance	107,427	3,614	10,558	121,599
Total fund balances	<u>281,627</u>	<u>15,171</u>	<u>58,052</u>	<u>354,850</u>
Total liabilities and fund balances	<u>\$ 301,657</u>	<u>\$ 150,776</u>	<u>\$ 72,770</u>	<u>\$ 525,203</u>

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2004
(in thousands)

	Bond Projects	Impact Fees	Other Capital Projects	Total Capital Projects
Revenues:				
Local option gas tax			\$ 5,275	\$ 5,275
Communication tax			2,000	2,000
Special tax assessments		\$ 29,228	145	29,373
Licenses and permits				
Intergovernmental revenue			22,656	22,656
Fines and forfeitures			135	135
Investment income	\$ 5,547	1,167	501	7,215
Other		667	15,620	16,287
Total revenues	5,547	31,062	46,332	82,941
Expenditures:				
Policy formulation and general government	31,408	1,504	54	32,966
Protection of people and property	1,884	2,486	4,320	8,690
Physical environment	801		3,222	4,023
Transportation	3,776	4,319	22,324	30,419
Health			4,775	4,775
Socio-economic environment				
Culture and recreation	36,795	3,088	8,654	48,537
Capital outlay	148,647	21,322	58,469	228,438
Total expenditures	223,311	32,719	101,818	357,848
Excess (deficiency) of revenues over expenditures	(217,764)	(1,657)	(55,486)	(274,907)
Other financing sources (uses):				
Long-term debt issued	124,780			124,780
Premium (discount) on long-term debt	2,200			2,200
Capital leases			11,888	11,888
Transfers in			64,951	64,951
Transfers out	(1,180)	(132)	(12,338)	(13,650)
Total other financing sources (uses)	125,800	(132)	64,501	190,169
Net changes in fund balances	(91,964)	(1,789)	9,015	(84,738)
Fund balances - beginning	373,591	16,960	49,037	439,588
Fund balances - ending	\$ 281,627	\$ 15,171	\$ 58,052	\$ 354,850